

TAX COURT RULES

Rule 5. Time

Time for Response to Petition. In a case in which the clerk of the Tax Court has served a petition in an original tax appeal without service of summons, the period for filing a response to such petition by the State Agency so served shall be thirty (30) days after the mailing of the clerk's transmittal letter. In a case governed by Rule 4(B), the period for filing a response to a petition shall be thirty (30) days after the service of the petition and summons on a named respondent. ~~The Court shall automatically grant an initial motion for an enlargement of time for an additional thirty (30) days to respond to a petition. An initial motion filed pursuant to this Rule shall state the date when the original response is due and the date to which the time is enlarged, and the initial motion must be filed on or before the original due date for this Rule to apply. All subsequent motions for enlargement of time will be granted only for good cause shown.~~

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